

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In re REFCO INC. SECURITIES LITIGATION : Case No. 07-MD-1902 (JSR)
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This Document Relates To:

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KENNETH M. KRYS, *et al.* : Case No. 08-cv-3065 (JSR)
Plaintiffs, : Case No. 08-cv-3086 (JSR)
:-----x
-vs.- :
CHRISTOPHER SUGRUE, *et al.* :
:-----x
Defendants. :
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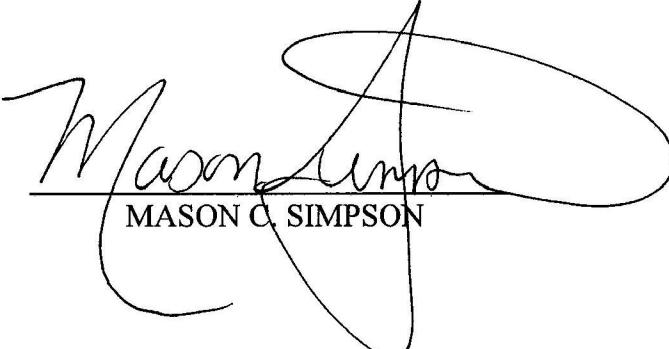
**DECLARATION OF MASON C. SIMPSON IN SUPPORT OF SPHINX PLAINTIFFS'
OBJECTION TO REPORT AND RECOMMENDATION OF THE SPECIAL MASTER
ON MOTIONS TO DISMISS BROUGHT BY THE INGRAM DEFENDANTS AND THE
LIBERTY CORNER DEFENDANTS**

Mason C. Simpson declares as follows:

1. I am a member of the law firm Brown Rudnick LLP, co-counsel, with Beus Gilbert PLLC, for plaintiffs Kenneth M. Krys, *et al.* ("Plaintiffs") in the above-captioned action. I am admitted to practice before this Court. I respectfully submit this declaration in support of SPhinX Plaintiffs' Objection to Report and Recommendation of the Special Master on Motions to Dismiss Brought by the Ingram Defendants and the Liberty Corner Defendants.

2. Attached hereto as Exhibit A is a true and correct copy of excerpts to the deposition of Santo C. Maggio on December 14, 2009, December 16, 2009 and January 6, 2010.

Executed on February 21, 2012



MASON C. SIMPSON